

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Petitioner,

v.

FRANCISCA DE OCHOA,

Respondent.

**ORDER REQUIRING RESPONDENT TO
SHOW CAUSE**

DATE: November 1, 2023¹
TIME: 10:30 A.M.
CTRM: 10, 6TH FLOOR
JUDGE: ERICA P. GROSJEAN

Upon the petition of the United States, including the declaration of Revenue Officer Lori Minjarez, it is hereby ORDERED that:

1. Respondent, Francisca De Ochoa, shall appear before United States Magistrate Judge Erica P. Grosjean in the Robert E. Coyle United States Courthouse, 2500 Tulare Street, in Fresno, California, on November 1, 2023, at 10:30 a.m. in Courtroom 10 to show cause why she should not be compelled to obey the IRS summonses issued in this matter.

2. The Court will preside under 28 U.S.C. § 636(b)(1) and Local Rule 302(c)(9).

3. Under Fed. R. Civ. P. 4(c)(1), the Court hereby appoints the investigating IRS employee, and all federal employees designated by that employee, to serve process in this case. To afford Respondent an opportunity to respond to the Petition, a copy of this order, the Petition and its Exhibits, and the Points and Authorities, shall be served at least 30 days before the show cause hearing date,

¹ The United States proposed October 13, 2023, but that date is not convenient for the Court's calendar.

1 unless such service cannot be made despite reasonable efforts. Service shall be made by any means of
2 service permitted by Federal Rule of Civil Procedure 4(e). Should Petitioner believe that service under a
3 different provision is proper, Petitioner may move for leave to serve Respondent in such manner.

4 4. Proof of any service done under paragraph 3, above, shall be filed with the Clerk as soon
5 as practicable.

6 5. The Petition reflects a *prima facie* showing that the investigation is conducted pursuant to
7 a legitimate purpose, that the inquiry may be relevant to that purpose, that the information sought is not
8 already within the Commissioner's possession, and that the administrative steps required by the Code
9 have been followed. *See United States v. Powell*, 379 U.S. 48, 57-58 (1964).

10 6. The burden of coming forward therefore has shifted to whomever might oppose
11 enforcement. If Respondent has any defense or opposition to the Petition, such defense or opposition
12 shall be filed and served at least 10 days before the show cause hearing date.

13 7. At the show cause hearing, the Court intends to consider the issues properly raised in
14 opposition to enforcement. Only those issues brought into controversy by the responsive pleadings and
15 supported by affidavit will be considered. Any uncontested allegation in the petition may be deemed
16 admitted.

17
18 IT IS SO ORDERED.

19 Dated: September 12, 2023

20 /s/ Eric P. Groj
UNITED STATES MAGISTRATE JUDGE